

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

**V.**

PRESIDENTS TRUST, JON PATRICK  
PIERCE, and DAVID D. KLASNA,

Defendants.

8:03CV545

## ORDER

This matter is before the court on the Fourth Application for Accountant's Compensation, [Filing No. 93](#).

In its application for accountant's compensation, Koski Professional Group, P.C. has shown that it was employed by the Receiver to perform accounting services. The members of the Koski Professional Group, P.C. have devoted 45.50 hours to this matter for the period from March 1, 2007, through March 25, 2008. [Filing No. 93, Exhibit 1](#). Based on an average hourly rate of \$152.52 for the services of Daniel T. Pleiss, CPA, Michelle Thornburg, CPA, Jason J. Reinedke, CPA, Robert J. Dick, CPA, and Adrian Lape-Brinkman, CPA, and an hourly rate of \$89.45 per hour for the services of employees of the accounting firm, the fair and reasonable value of the services performed by the accounting firm of Koski Professional Group, P.C., is \$3,071.00. *Id.*

The court finds that the hours expended and hourly rates are reasonable. Accordingly, Koski Professional Group, P.C. should be compensated for those services.

IT IS ORDERED that:

1. Koski Professional Group, P.C.'s Application for Accountant's Fees (Filing No. 93) is approved; and
2. Koski Professional Group, P.C., is awarded compensation in the amount of \$3,071.00.

DATED this 20<sup>th</sup> day of May, 2008.

BY THE COURT:

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s/ Joseph F. Bataillon  
Chief United States District Judge